


1	Course Name:	Managerial Accounting												
	Course Code:	OBA4408												
	Course Classification:	Major (core)												
2	Synopsis:	Any organization's long-term competitive success is critically dependent on (1) its ability to appropriately organize and analyze high-quality information about its products, services, processes, organizational units, suppliers, and customers that fits its decision needs, (2) its ability to act rationally on that information, and (3) its ability to control its performance consistent with that information. The term managerial accounting refers to the set of information concepts, models and systems that provide this information and control for managers. This module is included to enable the students to master the key issues in the nature, functions, strategic context and techniques of management accounting that are currently being applied in various business industries today.												
3	Name(s) of Academic Staff:	1	Prof. Dr. Sivakumar											
		2	Pang Mary											
		3												
4	Semester and Year offered:	Year Offered	1	Semester	2	Remarks:								
5	Credit Value:	3	3											
6	Pre-requisite/ co-requisite (if any):	None												
7	 Course Learning Outcomes (CLO)	CLO1	Make use of management accounting data to apply control and evaluation techniques (C2, PLO2)											
		CLO2	Analyze performance measurement systems (C4, PLO6)											
		CLO3	Evaluate different budget setting techniques and pricing decisions (C5, PLO6)											
8	Mapping of the Course Learning Outcomes to the Programme Learning Outcomes, Teaching Methods and Assessment Methods													
		Programme Learning Outcomes (PLO)										Teaching Methods	Assessment Methods	
	Course Learning Outcomes	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10			PLO11
	CLO1		v										Lecture and Tutorial	Group Assignment
	CLO2						v						Lecture and Tutorial	Final Exam
	CLO3						v						Lecture and Tutorial	Individual Assignment, Final Exam
	Mapping with MQF Cluster of Learning Outcomes		C2											
						C3E								
						C3E								
Indicate the primary causal link between the CLO and PLO by ticking 'v' in the appropriate box. C1 = Knowledge & Understanding, C2 = Cognitive Skills, C3A = Practical Skills, C3B = Interpersonal Skills, C3C = Communication Skills, C3D = Digital Skills, C3E = Numeracy Skills, C3F = Leadership, Autonomy & Responsibility, C4A = Personal Skills, C4B = Entrepreneurial Skills, C5 = Ethics & Professionalism														
9	Transferable Skills (if applicable)													
	(Skills learned in the course of study which can be useful and utilized in other settings)													
	1	Communication Skills												
	2	Entrepreneurial Skills												
3	Personal Skills													
Open-ended response (if any)														
4														
10	Distribution of Student Learning Time (SLT) Note: This SLT calculation is designed for home grown programme only.													

SUB-TOTAL SLT:		10
SLT for Assessment:		36
GRAND TOTAL SLT:		120
A	$\frac{[Total\ F2F\ Physical]}{[Total\ F2F\ Physical + Total\ F2F\ Online + Total\ Independent\ Learning]} \times 100$	% SLT for F2F Physical Component:
B	$\frac{[(Total\ F2F\ Online + Total\ Independent\ Learning)]}{[Total\ F2F\ Physical + Total\ F2F\ Online + Total\ Independent\ Learning]} \times 100$	% SLT for Online & Independent Learning Component:
C	$\frac{[%\ F2F\ Physical\ Practical + \% F2F\ Online\ Practical]}{100}$	% SLT for All Practical Component:
C1	$\frac{[Total\ F2F\ Physical\ Practical]}{[Total\ F2F\ Physical + Total\ F2F\ Online + Total\ Independent\ Learning]} \times 100$	% SLT for F2F Physical Practical Component:
C2	$\frac{[Total\ F2F\ Online\ Practical]}{[Total\ F2F\ Physical + Total\ F2F\ Online + Total\ Independent\ Learning]} \times 100$	% SLT for F2F Online Practical Component:

Please tick (V) if this course is **Industrial Training/ Clinical Placement/ Practicum** using 50% of Effective Learning Time (ELT)

Note:

* Indicate the CLO based on the CLO's numbering in Item 8

** For ODL programme: Courses with mandatory practical requirements imposed by the programme standards or any related standards can be exempted from complying to the minimum 80% ODL delivery rule in the SLT.

11	Identify special requirement or resources to deliver the course (e.g., software, nursery, computer lab, simulation room etc)
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12	References (include required and further readings, and should be the most current)	Drury, C. (2019). Management accounting for business, 7th edition, Cengage Learning EMEA. [Main Text]
13	Other additional information (if applicable)	Seal, W., Rohde, C., Garrison, R, and Noreen, E (2019). Management Accounting, 6th Edition, McGraw-Hill
<p>Note: Number of PLO indicated is purely for illustration purposes only and the number is subjected to the curriculum design.</p>		